

SSB 6016 - S AMD 455
By Senator Haugen

1 Strike everything after the enacting clause and insert the
2 following:

3 "NEW SECTION. **Sec. 1.** A new section is added to chapter 82.80 RCW
4 to read as follows:

5 (1)(a) A county may fix and impose an annual vehicle fee of: (i)
6 Twenty dollars per vehicle between July 1, 2005, and December 31, 2009;
7 (ii) twenty-five dollars per vehicle between January 1, 2010, and
8 December 31, 2014; and (iii) thirty dollars per vehicle for all fees
9 imposed after December 31, 2014.

10 (b) If a county does not impose an annual vehicle fee under (a) of
11 this subsection within one year of the effective date of this section,
12 then a city or town within the county may fix and impose an annual
13 vehicle fee of: (i) Twenty dollars per vehicle between July 1, 2007,
14 and December 31, 2009; (ii) twenty-five dollars per vehicle between
15 January 1, 2010, and December 31, 2014; and (iii) thirty dollars per
16 vehicle for all fees imposed after December 31, 2014.

17 (2)(a) The annual vehicle fees authorized under subsection (1) of
18 this section apply to each vehicle that is subject to license fees
19 under RCW 46.16.0621 and for each vehicle that is subject to gross
20 weight fees under RCW 46.16.070 with an unladen weight of ten thousand
21 pounds or less, and that is determined by the department of licensing
22 to be registered within the boundaries of the county, city, or town
23 imposing the fee.

24 (b) The following vehicles registered within the county boundaries
25 for the purposes of the fee authorized in subsection (1)(a) of this
26 section, or within the city or town boundaries for the purposes of the
27 fee authorized in subsection (1)(b) of this section, are exempt from
28 annual vehicle fees under this section: (i) Farm equipment as defined
29 in RCW 46.04.181; (ii) vehicles licensed under RCW 46.16.374; and (iii)
30 small trailers with an empty scale weight under one thousand pounds.

1 (3) Annual vehicle fees under subsection (1)(a) or (b) of this
2 section may be authorized by: (a) The county, city, or town
3 legislative authority; or (b) a majority of the voters voting at a
4 general or special election on a proposition to impose the annual
5 vehicle fee submitted to the voters by the county, city, or town
6 legislative authority.

7 (4) The department of licensing shall administer and collect an
8 annual vehicle fee imposed under this section on behalf of the county,
9 city, or town at the time of registration renewal and remit the fee to
10 the custody of the state treasurer for monthly distribution under
11 subsection (7) of this section. A county, city, or town imposing a fee
12 authorized under subsection (1) of this section, or initiating an
13 exemption process under subsection (6) of this section, shall enter
14 into a contract with the department of licensing. The contract must
15 contain provisions that fully recover the costs to the department of
16 licensing for the collection and administration of the fee.

17 (5) A county, city, or town imposing an annual vehicle fee or
18 initiating an exemption process under this section shall delay the
19 effective date of the fee or exemption at least six months from the
20 date the ordinance is enacted to allow the department of licensing to
21 administer the fee or exemption.

22 (6) A county, city, or town may develop and initiate an exemption
23 process for the registered owners of vehicles residing within the
24 boundaries of the county, city, or town: (a) Who are sixty-two years
25 of age or older at the time payment of the fee is due and whose
26 household income for the previous calendar year is less than an amount
27 prescribed by the county, city, or town; or (b) who have a physical
28 disability.

29 (7)(a) Revenues generated by the annual vehicle fee under
30 subsection (1)(a) of this section must be distributed to the levying
31 county, and cities and towns contained in the county, based on the
32 relative per capita population. County population under this
33 subsection (7)(a) is equal to one and one-quarter multiplied by the
34 unincorporated population of the county. In calculating the
35 distributions, the county shall use the population estimates prepared
36 by the state office of financial management.

37 (b) Revenues generated by the annual vehicle fee under subsection
38 (1)(b) of this section must be distributed to the levying city or town.

1 (8) If a county imposes an annual vehicle fee under subsection
2 (1)(a) of this section after a city or town has begun imposing the fee
3 under subsection (1)(b) of this section, the city or town fee shall be
4 reduced or eliminated so the combined fee does not exceed the amount
5 authorized under subsection (1)(a) of this section. Cities or towns
6 within a county imposing a fee under this section may not impose the
7 fee at a rate that, when combined with the county rate, would exceed
8 the total rate authorized under subsection (1) of this section.

9 (9) The proceeds of a vehicle license fee imposed under this
10 section shall be used by the county, city, or town strictly for
11 transportation purposes in accordance with RCW 82.80.070.

12 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.80 RCW
13 to read as follows:

14 (1) A county, city, or town may fix and impose an excise tax for
15 the privilege of occupying a housing unit within the county, city, or
16 town in such amounts as shall be fixed and determined by the county,
17 city, or town; however, the excise tax may not exceed two dollars per
18 month for each occupied housing unit. For the purposes of this
19 section, "housing unit" means a building or portion thereof designed
20 for or used as the residence or living quarters of one or more persons
21 living together, or of one family. The excise tax may be authorized
22 under this section by the county, city, or town legislative authority,
23 or upon approval by a majority of the voters in the county, city, or
24 town voting on a proposition at a general or special election. A
25 county, city, or town imposing the tax provided for in this section may
26 provide for its payment on a monthly, quarterly, or annual basis. Each
27 local government may develop by ordinance or resolution rules for
28 administering the tax including the reporting thereof. A county, city,
29 or town imposing the tax authorized in this section may develop by
30 ordinance or resolution rules that provide for exemptions from the tax
31 for certain persons as the county, city, or town deems appropriate.

32 (2)(a) If a county imposes this excise tax after a city or town has
33 begun collecting this tax, the city or town tax shall be reduced or
34 eliminated so the combined tax does not exceed the amount authorized
35 under subsection (1) of this section. Cities or towns within a county
36 imposing a tax under this section may not impose the tax at a rate

1 that, when combined with the county rate, would exceed the total rate
2 authorized under subsection (1) of this section; and

3 (b) If the excise tax is county-wide, then revenues generated by
4 the tax authorized under this section must be distributed to the
5 levying county, and cities and towns contained in the county, based on
6 the relative per capita population. County population under this
7 section is equal to one and one-quarter multiplied by the
8 unincorporated population of the county. In calculating the
9 distributions, the county shall use the population estimates prepared
10 by the state office of financial management.

11 (3) The tax authorized under this section shall be used strictly
12 for transportation purposes in accordance with RCW 82.80.070.

13 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.80 RCW
14 to read as follows:

15 (1) A county, city, or town may impose an excise tax, for the
16 privilege of engaging in business, of up to two dollars per employee
17 per month on all employers or any class or classes of employers, public
18 and private, measured by the number of full-time equivalent employees.
19 In no event may the total taxes imposed under this section exceed two
20 dollars per employee per month for any single employer. The county,
21 city, or town imposing the tax authorized in this section may provide
22 for exemptions from the tax for such educational, cultural, health,
23 charitable, or religious organizations as it deems appropriate.

24 (2) The excise tax may be authorized under this section by the
25 county, city, or town legislative authority, or upon approval by a
26 majority of the voters in the county, city, or town voting on a
27 proposition at a general or special election. A county, city, or town
28 imposing the tax provided for in this section may provide for its
29 payment on a monthly, quarterly, or annual basis. Each local
30 government may develop by ordinance or resolution rules for
31 administering the tax including the reporting thereof.

32 (3)(a) Counties, cities, or towns may contract with the state
33 department of revenue or other appropriate entities for administration
34 and collection of the tax if the exemptions authorized in subsection
35 (1) of this section are uniform among the jurisdictions imposing the
36 tax within a county. The contract shall provide for deduction of an
37 amount for administration and collection expenses. If the excise tax

1 is imposed county-wide, the department shall remit the tax to the
2 custody of the state treasurer for monthly distribution under
3 subsection (4)(b) of this section. If the excise tax is levied by a
4 city or town, the department shall remit the tax to the custody of the
5 state treasurer for monthly distribution to the city or town imposing
6 the tax.

7 (b) If the department of revenue is contracted for administration
8 and collection of the tax, all provisions of chapter 82.32 RCW shall be
9 applicable to the tax imposed under this section. The employment
10 security department shall provide to the department of revenue such
11 information necessary for the department of revenue to administer the
12 tax. The department of revenue must receive at least seventy-five
13 days' notice of the imposition of the tax, and collection can begin
14 only on the first day of January, April, July, or October.

15 (4)(a) If a county imposes this excise tax after a city or town has
16 begun collecting this tax, the city or town tax shall be reduced or
17 eliminated so the combined tax does not exceed the amount authorized
18 under subsection (1) of this section. Cities or towns within a county
19 imposing a tax under this section may not impose the tax at a rate
20 that, when combined with the county rate, would exceed the total rate
21 authorized under subsection (1) of this section; and

22 (b) If the excise tax is county-wide, revenues generated by the tax
23 authorized under this section must be distributed to the levying
24 county, and cities and towns contained in the county, based on the
25 relative per capita population. County population under this section
26 is equal to one and one-quarter multiplied by the unincorporated
27 population of the county. In calculating the distributions, the county
28 shall use the population estimates prepared by the state office of
29 financial management.

30 (5) The proceeds of this tax shall be used strictly for
31 transportation purposes in accordance with RCW 82.80.070.

32 (6) For purposes of this section, "employer" has the same meaning
33 as defined in RCW 50.04.080.

34 NEW SECTION. **Sec. 4.** A new section is added to chapter 82.80 RCW
35 to read as follows:

36 (1) A county, city, or town may impose special assessments on all
37 property within the county to support transportation improvements that

1 benefit county, city, or town property owners. The assessments shall
2 not exceed fifty dollars annually per parcel. The assessment rate
3 authorized or adopted shall be uniformly applied to all parcels within
4 the county, city, or town. The assessments may be authorized under
5 this section by the county, city, or town legislative authority, or
6 upon approval by a majority of the voters in the county, city, or town
7 voting on a proposition at a general or special election.

8 (2) The amount of the assessment constitutes a lien against the
9 property. The assessments shall be subject to the same provisions as
10 those for property tax collections, as provided in RCW 84.56.020, and
11 shall be billed and collected by the county treasurer under the
12 authority in RCW 84.56.035.

13 (3)(a) If a county imposes this assessment after a city or town has
14 begun collecting this assessment, the city or town assessment shall be
15 reduced or eliminated so the combined assessment does not exceed the
16 total amount authorized under subsection (1) of this section. Cities
17 or towns within a county imposing an assessment under this section may
18 not impose the assessment at a rate that, when combined with the county
19 rate, would exceed the total rate authorized under subsection (1) of
20 this section; and

21 (b) If the assessment is county-wide, revenues generated by the
22 assessment authorized under this section must be distributed to the
23 levying county, and cities and towns contained in the county, based on
24 the relative per capita population. County population under this
25 subsection is equal to one and one-quarter multiplied by the
26 unincorporated population of the county. In calculating the
27 distributions, the county shall use the population estimates prepared
28 by the state office of financial management.

29 (4) The proceeds of this assessment shall be used strictly for
30 transportation purposes in accordance with RCW 82.80.070."

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1 On page 1, line 1 of the title, after "options;" strike the
2 remainder of the title and insert "and adding new sections to chapter
3 82.80 RCW."

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